

Requirements for Reproduced or Substitute Idaho Full-Page* Tax Returns

*** The full-page returns included in these specifications do not include income tax returns. For income tax returns, see “Requirements for Reproduced or Substitute Idaho Income Tax Returns.”**

Idaho State Tax Commission
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Table of Content

Introduction	1
Full-page Tax Returns.....	1
Standards for All Substitute Returns.....	1
Specific Guidelines and Standards for 8 ½ x 11 Full-page Tax Returns	1
OCR Scan line.....	3
Check Digit Validation	4
Name Control Guidelines.....	6

Introduction

The Idaho State Tax Commission (STC) accepts substitute or reproduced tax returns, however those returns must meet the requirements of the Tax Commission's original returns.

The STC has established these guidelines and standards for software developers, computer tax processors, business returns companies, and any other individual or business that plans to market, distribute, or file substitute or reproduced tax returns.

Idaho scans and images the 8 ½ x 11 full-page tax returns listed below:

Full-page Tax Returns

Form 1350 – Tobacco Tax Return

Form 1450 - Fuel Distributor Tax Report

Form 1550 – Cigarette Tax Return

Form 1650 – Beer Wholesalers and Breweries Tax Return

Form 1752 – Wine Wholesalers, Wineries, and Win Direct Shipper Tax Return

Form 3150 - International Fuel Tax Agreement Return (IFTA)

Form UP-1 – Idaho Report of Unclaimed Property

Standards for All Substitute Returns

A substitute form is one designed for use in place of an original STC-issued form. Returns must be developed to meet the requirements of the original returns. A substitute form must duplicate the appearance and layouts of the official STC form including:

- Layout size, font size, style, and margins
- Special keying symbols, line numbers, and code numbers

A company that develops any substitute form must get approval from the Tax Commission before releasing or distributing the substitute form to its customers or clients.

Returns that do not change from one year to the next and have been approved previously do not need to be resubmitted for approval again.

Specific Guidelines and Standards for 8 ½ x 11 Full-page Tax Returns

All substitute returns should be printed on a laser printer if possible. Returns printed on ink jet or dot matrix printers may be rejected if it adversely affects processing.

Page orientation

Page orientation is as follows:

Form 1350 – Tobacco Tax Return – **Portrait**

Form 1450 - Fuel Distributor Tax Report - **Landscape**

Form 1550 – Cigarette Tax Return - **Portrait**

Form 1650 – Beer Wholesalers and Breweries Tax Return - **Portrait**

Form 1752 – Wine Wholesalers, Wineries, and Win Direct Shipper Tax Return - **Portrait**

Form 3150 - International Fuel Tax Agreement Return (IFTA) - **Portrait**

Form UP-1 – Idaho Report of Unclaimed Property - **Portrait**

Margins

Margins on substitute returns should be the same as on the official STC form.

Shading

Some official STC returns contain shading. Please include shading where shown on the official STC returns.

Form Fonts

All substitute returns should be printed in a font that closely resembles the font used on the original form.

Keying Symbols and Line Numbers

Keying symbols such as data dots and line numbers are essential codes to the STC's returns processing system. All substitute full-page tax returns must include these symbols and line numbers.

Scannable Returns

STC full-page tax returns are optically read on high-speed scanners. Original returns should always be submitted. All optically-scanned returns have cornerstone marks printed at the corners of the form and individual boxes for tax due/refund amounts.

The cornerstones and boxes on substitute scannable returns must be placed and measured exactly as shown on the original form.

All characters and numbers must be centered within each box.

Boxes

As stated above the STC will use individual boxes for each character of the following areas:

- Tax Due
- Refund
- Nothing to Report (UP-1 only)

1-D Barcode

The STC uses an Interleaved 2 of 5 human readable 1-D barcode using 36-point barcode font. The barcode must be placed and measured as shown on the original form. Each barcode consists of bars representing 6 characters as shown below:

	1-digit version	3-digit form number	2-digit Source ID Number
Form 1350	6	400	91
Form 1450, pg 1	6	340	91
Form 1450, pg 2	6	342	91
Form 1550	6	410	91
Form 1650	6	430	91
Form 1752	6	450	91
Form 3150	6	380	91
Form UP-1	6	470	91

OCR Scan line

The STC scannable full-page tax returns also contain an OCR scan line located in the **lower left corner** of the form.

The OCR scan line **must** be OCR-A 10-Pitch (10 characters per inch – fixed print).

It must also contain the following information in the following order:

- | | |
|---|---|
| 1. Employer Identification Number (EIN) or Social Security Number (SSN) | 9 digits |
| 2. Idaho License/Permit Number (assigned by Tax Commission) | 9 digits |
| 3. Name Control (name control rules to follow) | 4 characters |
| 4. Tax Code | 2 digits
13 = Tobacco
14 = Fuel Distributor
15 = Cigarette
16 = Beer
17 = Wine
31 = IFTA
06=Unclaimed Property |
| 5. Tax Period (month & year) | 4 digits |
| 6. Filing Cycle Code (M, Q or A) | 1 Alpha character |
| 7. Transaction Code | 2 digits
50 = All tax types except
Form 1752
52 = Form 1752 |
| 8. Check Digit (check digit rules to follow) | 1 digit |

There must be at least ¼” clearance on all sides of the scan line.

NOTE: * Include leading zeros. Do not include hyphens.

Example: permit # 1234 would be: 000001234

Example: EIN # 12-3456789 would be: 123456789

Example: SSN # 123-45-6789 would be: 123456789

Check Digit Validation

The calculation for the check digit is *Modulus 10 Luhns Sum of Digits*. It can be found in the scan line of all of the OCR scannable tax returns. The check digit is found in position 39 of the scan line. The calculation to validate the check digit is performed on positions 1 through 38 of the scan line. The spaces separating two fields are **not** included in the calculations.

Numbers 0-9 are equal to their face value.

Numbers 10 and above are equal to the sum of their two digits.

Example: $10 = 1+0 = 1$

$14 = 1+4 = 5$

$18 = 1+8 = 9$

The letters of the alphabet are valued as follows:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	2	3	4	5	6	7	8	9

AMPERSAND (&) = 0, DASH (-) = 0, AND BLANK SPACES = 0

SCANLINE POSITIONS = 123456789012345678901234567890123456789

EXAMPLE SCANLINE = 987654321 003456321 JOHN 14 0906 M 50 7

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Check Digit validation calculations are done as follows:

9 x 1= 9
8 x 2= 16 1 + 6 = 7
7 x 1= 7
6 x 2= 12 1 + 2 = 3
5 x 1= 5
4 x 2= 8
3 x 1= 3
2 x 2= 4
1 x 1= 1
0 x 2= 0
0 x 1= 0
3 x 2= 6
4 x 1= 4
5 x 2= 10 1 + 0 = 1
6 x 1= 6
3 x 2= 6
2 x 1= 2
1 x 2= 2
1(J) x 1= 1
6(O) x 2= 12 1 + 2 = 3
8(H) x 1= 8
5(N) x 2= 10 1 + 0 = 1
1 x 1= 1
4 x 2= 8
0 x 1= 0
9 x 2= 18 1 + 8 = 9
0 x 1= 0
6 x 2= 12 1 + 2 = 3
4(M) x 1= 4
5 x 2= 10 1 + 0 = 1
0 x 1= 0

TOTAL 113

1. Sum of the digits. Sum equals 113
2. Divide the sum by 10. $113/10 = 11$ with a remainder of 3.
3. Subtract the remainder from 10. $10 - 3 = 7$.
4. The check digit equals 7.

NOTE: The "C" used in the example of weighting factor on the previous page designates the location of the check digit. It has no other purpose.

NOTE: If the remainder is equal to zero, the check digit is 0.

Name Control Guidelines

Name control must be the first four letters and/or characters of the last name. Do **not** include spaces. Do **not** include any punctuation with the exception of the ampersand (&), and the hyphen (-). If the Legal business name includes the first word “The”, go to the next word to begin the four-letter name control (example shown below). If the name control is less than four letters, use the following examples to help you.

Individual Name Control Samples

Harding, the four-letter name control would be HARD.

518010001 123456321 HARD 01 1207 A 96 0

John Doe (Person): The name control would be DOE (space after "E")

518010001 123456321 DOE 01 1207 A 96 6

Don Ho (Person): The name control would be HO (Two spaces after "O")

518010001 123456321 HO 01 1207 A 96 6

Sam O’Neil: The name control would be ONEI (remove the apostrophe)

518010001 123456321 ONEI 01 1207 A 96 6

Jane Sky-Jones: The name control would be SKY- (hyphen is acceptable part of name control)

518010001 123456321 SKY 01 1207 A 96 3

Business Name Control Samples

ABC The name control would be ABC (Space at the end after the “C”)

987654321 000456321 ABC 01 1207 A 96 9

AB C The name control would also be ABC (Remove spaces in the middle and compact the letters. Space is at the end)

987654321 000456321 ABC 01 1207 A 96 9

A+B, Inc: The name control would be ABIN (Remove the "+" and the comma)

987654321 000456321 ABIN 01 1207 A 96 2

A/B/C The name control would be ABC (Remove the “/”’s and compact the letters. Space after "C")

987654321 000456321 ABC 01 1207 A 96 9

A/B/C Company The name control would be ABCC (Remove the “/”’s and compact the letters)

987654321 000456321 ABCC 01 1207 A 96 3

John Doe Inc. (Business): The name control would be JOHN

987654321 000456321 JOHN 01 1207 A 96 4

The ABC Company: The name control would be ABCC (Disregard “The” as part of the name control)

987654321 000456321 ABCC 01 1207 A 96 3

Spaces are placed only at the end of a name control. If the legal business name contains characters other than & (ampersand) or – (dash), remove them from the name control and collapse the letters.

Approval for Reproduced or Substitute Full-page Tax Returns

To obtain approval to generate substitute scannable 8 1/2 x 11 Idaho Full-page tax returns, form developers must:

- Provide one contact that coordinates development.
- Include a cover letter/email with contact information with the substitute form request(s). Please include your e-mail address and a list of the submitted returns.
- Include one (1) blank sample copy of each form must be submitted for approval.
- Include five (5) sample copies that contain variable data in all possible locations and positions on each form. Variable data may be sample data rather than actual taxpayer data.

Helpful hints:

- Substitute returns must contain all current data elements included on the state-provided form.
- Substitute returns must be proofread prior to submission to the state.
- Substitute returns must include your identifying information (as agreed upon by the developer and the STC) and the form version date in the **upper right corner** of the first page of each form.
- You may reproduce any Idaho scannable full-page tax form. The reproductions must be identical to the official Idaho Tax Commission returns.
- The STC will verify that line references, data dots, boxes and any reference to percentages are correct. We will verify that revision dates, header of the returns, form name and year matches our return and we will also check cornerstones, boxes and barcodes for accuracy. The STC will not verify the verbiage or spelling of words.

Returns will be returned if they contain significant errors or are not the most current version of our form.

Substitute returns will not be accepted by fax. Submit all substitute full-page tax returns in:

PDF format to: **substituteforms@tax.idaho.gov**

Paper format to: **Substitute Forms Document Coordinator
Idaho State Tax Commission
800 Park Blvd, Plaza IV
Boise ID 83712**

Approval Turnaround Time for Reproduced or Substitute Full-page Tax Returns

The approval process begins with a visual verification of all data fields, barcode validation, and anchor placement. Returns will be reviewed and developers should receive:

- Notification of approval or deficiencies within 10 business days.
 - All reviewed returns will be faxed with a cover letter indicating approval or any changes required.

The approval process ends with a validation of completed data fields, barcode and anchor placement processing through the scanning equipment for readability.

Resubmit Approval Process for Reproduced or Substitute Full-page Tax Returns

- The attached cover letter sent with your returns will let you know if your returns must be re-submitted.
- Resubmitted returns will not be accepted by Fax.
- Returns will be reviewed and developers will receive:
 - Notification of approval or deficiencies within 10 business days.